

REFERENCE TITLE: jail districts; property tax limit

State of Arizona
Senate
Forty-ninth Legislature
First Regular Session
2009

SB 1271

Introduced by
Senator Allen S; Representatives Brown, Konopnicki: McGuire

AN ACT

AMENDING SECTION 48-4023, ARIZONA REVISED STATUTES; RELATING TO COUNTY JAIL DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 48-4023, Arizona Revised Statutes, is amended to
3 read:

4 48-4023. Property tax levy

5 A. If a majority of the qualified electors voting at an election held
6 pursuant to section 48-4021 ~~approves~~ APPROVE a county jail district ad
7 valorem property tax, on or before the third Monday in August each year the
8 district shall certify to the county board of supervisors the amount of taxes
9 to be levied for the taxable year on the taxable property in the district
10 ~~which THAT~~, together with unexpended balances carried forward from the
11 previous fiscal year and revenues from all other sources, is necessary to pay
12 the maintenance and operation expenses of the district in carrying out the
13 objects and purposes of this chapter.

14 B. The board of supervisors shall levy a secondary property tax on the
15 taxable property in the district, at the same time and in the same manner as
16 county taxes are levied, sufficient to provide the amount certified under
17 subsection A of this section, but the tax rate is limited to, and shall not
18 exceed in any event, twenty cents per one hundred dollars of assessed
19 valuation, except as provided in subsection D of this section. The tax
20 revenues collected pursuant to this section shall be paid to the district
21 treasurer and deposited in the county jail district general fund and used
22 solely for the purposes for which they were collected.

23 C. The tax shall be levied on all of the taxable property in the
24 district.

25 D. Notwithstanding subsection B of this section: —

26 1. For tax years 2006, 2007 and 2008, the district may certify and the
27 board of supervisors shall levy a secondary property tax on the taxable
28 property in the district in an amount equal to the amount levied in tax year
29 2005.

30 2. BEGINNING IN TAX YEAR 2010 IN A COUNTY WITH A POPULATION OF LESS
31 THAN ONE HUNDRED THOUSAND PERSONS, MORE THAN ONE-HALF OF WHOM RESIDE ON ONE
32 OR MORE INDIAN RESERVATIONS, AND IF A MAJORITY OF THE QUALIFIED ELECTORS
33 VOTING AT AN ELECTION HELD PURSUANT TO SECTION 48-4021 SPECIFICALLY APPROVE,
34 THE BOARD OF SUPERVISORS MAY LEVY THE SECONDARY PROPERTY TAX UP TO THE AMOUNT
35 OF THE DISTRICT'S SECONDARY LEVY IN TAX YEAR 2008, NOT TO EXCEED FIVE HUNDRED
36 THOUSAND DOLLARS OR THE ACTUAL DEFICIT IN THE DISTRICT BUDGET FOR THE
37 PRECEDING FISCAL YEAR, WHICHEVER IS LESS. THIS PARAGRAPH APPLIES THROUGH TAX
38 YEAR 2014 OR THE FIRST TAX YEAR IN WHICH REVENUES UNDER THIS PARAGRAPH ARE
39 INCREASED BY FIVE HUNDRED THOUSAND DOLLARS OVER THE 2010 REVENUES, WHICHEVER
40 OCCURS FIRST. THE DISTRICT SHALL CONDUCT A DETAILED AUDIT OF ITS REVENUES
41 AND EXPENDITURES, INDEPENDENT FROM THE COUNTY AUDIT, FOR TAX YEARS 2006, 2007
42 AND 2008 TO ASSIST THE DISTRICT IN ADDRESSING ANY POTENTIAL BUDGET DEFICIT.

43 Sec. 2. Emergency

44 This act is an emergency measure that is necessary to preserve the
45 public peace, health or safety and is operative immediately as provided by
46 law.